

Montana Department of  
**REVENUE**

*Final Version*  
***Specifications for Software Developers***  
**Tax Year**  
**2002**

***ELECTRONIC FILING SYSTEM***  
*Revised 10/28/2002*

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## INTRODUCTION

This publication outlines the communication procedures, transmission formats, character sets, validation criteria, and reject codes for filing individual income tax returns as part of the Federal/State Electronic Filing Program between the Internal Revenue Service (IRS) and the State of Montana Department of Revenue.

The material in this publication will provide software developers the necessary information for capturing and formatting Montana individual income tax data and the associated federal information required as part of a Montana return.

This publication does NOT replace the requirements, procedures, etc., issued by the IRS. All IRS requirements must be adhered to in the development of the Montana return. See IRS Publication 1346, Electronic Return File Specification and Record Layouts for Individual Income Tax Returns and Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns.

The Montana Electronic Filer Handbook provides filers and transmitters with the procedural aspects of filing a Montana return jointly with the taxpayer's federal return.

## CONTACT PERSONNEL

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## WHAT HAS CHANGED FOR TY2002

The TY2002 specifications have been expanded to include separate sections for both the Montana Form 2 (long form) and the Montana Form 2S (short form). Specifications for the Form2 (long form) and the Form2S (short form) are no longer combined.

Additions, Changes, Deletions will also be broken down by form instead of all being grouped together.

### Generic Record

- Character count has increased to 2500 Page 18 & 28
- Seq # 019 State Only Indicator Page 18 & 28  
New – this year
- Seq # 020.5 Year Digit Page 18 & 28  
Changed – Advance by count by one. Year digit should be '3'
- Seq # 032 State RTN Indicator Page 19 & 29  
New – this year
- Seq # 077 Foreign Street Address Page 20 & 30  
New – this year
- Seq # 087 Foreign City, State or Province Page 20 & 30  
New – this year
- Seq # 098 Foreign Country Page 20 & 30  
New – this year
- Seq # 310.11 – 310.31 Dependent (under age 1) page 23 & 33  
Not on TY2002 tax form, Field is unused

### Unformatted Record

- Seq # 020.5 Year Digit Page 38  
Changed – Advance count by one. Year digit should be '2'

### Form 2 (Long Form) Generic Record

- Seq # 515 Unused Page 25  
Changed – Field was Capital Gains Exclusion last year
- Seq # 660 Payment of 2002 estimated tax Page 26  
Changed – Year advanced by count of one. Should be 2002.
- Seq # 685 Amount to apply to 2003 estimate Page 26  
Changed – Year advanced by count of one. Should be 2003.
- Seq # 725 SE SEP, Simple Page 26  
Changed – Field name was changed from Keogh/SEP
- Seq # 745 Educator Expenses Page 27  
New – this year
- Seq # 750 Tuition and Fees Page 27  
New – this year
- Seq # 755 Archer MSA Page 27  
New – this year
- Seq # 760 Early withdrawal penalty Page 27  
New – this year
- Seq # 765 Alimony paid Page 27  
New – this year
- Seq # 770 Farm Risk Management Account Page 27  
New – this year

- Seq # 775                      Payment made with extension                      Page 27  
New – this year

### **Form 2 (Long Form) Unformatted Record**

- Seq # 110                      Unused                      Page 40  
Changed – Field was Capital Gains Exclusion last year
- Seq # 230                      Payment of 2002 estimated tax                      Page 41  
Changed – Year advanced by count of one. Should be 2002.
- Seq # 245                      Farm Risk Management Account                      Page 41  
New – this year
- Seq # 250                      Payment made with Extension                      Page 41  
New – this year
- Seq # 255                      Total IRA Distributions                      Page 41  
New – this year
- Seq # 260                      Total Pensions and Annuities                      Page 41  
New – this year
- Seq # 265                      Social Security benefits                      Page 41  
New – this year

### **Form 2S (Short Form) Generic Record**

- Seq # 565                      Total Deduction/Fed taxes in 2002                      Page 35  
Changed – Year advanced by count of one. Should be 2002.
- Seq # 780                      Total (lines 37a – 37d)                      Page 37  
New – this year

### **Montana Form 2A (Itemized Deductions) Unformatted**

Line count has advanced by one starting on Line 69. Sequence numbers remain the same; only the line numbers on the form have changed.

- Seq # 034 & 144      Federal Advance Cash Payment                      Page 42 & 43  
Deleted since last year
- Seq # 035 & 145      Allowable 2001 deductions                      Page 42 & 43  
Deleted since last year
- Seq # 037 & 147      Balance of 2001 paid in 2002                      Page 42 & 43  
Changed – Year advanced by count of one. Should be 2001 and 2002.
- Seq # 040 & 150      Other years paid in 2002                      Page 42 & 43  
Changed – Year advanced by count of one. Should be 2002.

### **Montana Form 2A, Page 2 (Schedule II) Unformatted**

Line count has advanced by one starting on Line 93. Sequence numbers remain the same; only the line numbers on the form have changed.

There are no other changes on this form.

### **Montana Form 2A, Page 2 (Schedule III) Unformatted**

Line count has advanced by one starting on Line 114. Sequence numbers remain the same; only the line numbers on the form have changed.

There are no other changes on this form.

### **Montana Form 2A, Page 2 (Schedule IV) Unformatted**

Line count has advanced by one starting on Line 126. Sequence numbers remain the same; only the line numbers on the form have changed.

There are no other changes on this form.

### **Montana Form 2a, Page 3 (Schedule V) Unformatted**

There are no changes on this form.

### **Montana Form 2a, Page 3 (Schedule VI) Unformatted**

There are no changes on this form.

### **Montana Form 2EC (Elderly homeowner/Renter Credit) Unformatted**

- Seq # 055                      Standard Exclusion                      Page 49  
New – this year

### **Montana Form CC (College Contribution Credit) Unformatted**

There are no changes on this form.

### **Montana ENRG-B (Alternative Energy Credit) Unformatted**

[This form has been changed since last year. Please see Page 51 for the new file specifications.](#)

### **Montana ENRG-C (Energy Conservation Credit) Unformatted**

[This form has been changed since last year. Please see Page 52 for the new file specifications.](#)

### **Montana Form EST-P (Underpayment of Estimated Tax) Unformatted**

- Seq # 020                      MT tax withheld & renter credit 2002                      Page 53  
Changed – Year advanced by count of one. Should be 2002.
- Seq # 030                      Enter 2001 tax                      Page 53  
Changed – Year advanced by count of one. Should be 2001.

There are no other changes on this form.

### **Montana Form W (Social Security Worksheet)**

Record ID has changed from 'Form SS ' to 'FormW '

- Seq # 060 & 200      Enter 50% of SS in 2002                      Page 55  
Changed – Year advanced by count of one. Should be 2002.
- Seq # 090 & 230      Enter 85% of SS in 2002                      Page 55  
Changed – Year advanced by count of one. Should be 2002.

There are no other changes on this form.

### **Montana Form AFCR (Alternative fuel Credit) Unformatted**

There are no changes on this form.

### **Montana Form DCAC (Dependent Care Assistance Credit) Unformatted**

There are no changes on this form.

**Montana Form DS-1 (Disability Income Exclusion) Unformatted**

There are no changes on this form.

**Montana Form ECC (Elderly Care Credit) Unformatted**

There are no changes on this form.

**Montana Form 2441M (Child & Dependent Care Expenses) Unformatted**

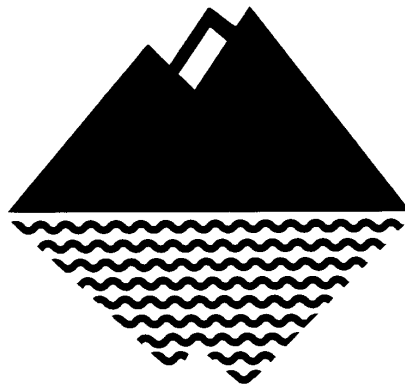
There are no changes on this form.

**Montana Form RCYL (Recycling Credit) Unformatted**

There are no changes on this form.

**Montana Standard Deduction, Exemptions and Tax table**

This information has been updated for TY2002.



Montana Department of  
**REVENUE**



## **MONTANA HIGHLIGHTS**

Montana continues to have a paperless electronic filing program. A signature document is not required to file a return electronically. The act of E~Filing is considered the signature. The Department of Revenue does not require any paper documents from EROs at all. Forms 1099 and W2 must be retained by the taxpayer for a minimum of five years.

## **WHO CAN FILE ELECTRONICALLY**

Montana will allow returns to be filed electronically if they meet the criteria set by the IRS and the State of Montana. The following is a list of returns acceptable for electronic filing.

1. FORMS:
  - a. Form 2
  - b. Form 2S
2. RETURN TYPES:
  - a. Refund Returns
  - b. Tolerance Returns
  - c. Full Pay Returns
  - d. Partial Pay Returns
3. RESIDENCY STATUS
  - a. Full Resident
  - b. Part-year Resident
  - c. Non-resident

# **ACKNOWLEDGMENT OF MONTANA ELECTRONIC RETURN**

## **PURPOSE OF MONTANA ACKNOWLEDGMENT**

The MONTANA Acknowledgment system is designed to inform transmitters that the Montana return data has been retrieved from the IRS. It will indicate whether errors caused the return to be rejected. It will contain the document control number (DCN) originally filed by the ERO. The Montana acknowledgment is a separate system from the federal acknowledgment.

## **DESIGN PLAN FOR MONTANA ACKNOWLEDGMENT SYSTEM**

Under normal processing conditions, the State of Montana will transmit the acknowledgment file the same day the return is retrieved from the Austin Service Center. It should be available to a transmitter within four (4) working days of the time the federal acknowledgment is received from the Internal Revenue Service.

Transmitters who transmit for Electronic Return Originators (ERO) and preparers must make the acknowledgement available to them within (2) days of receipt of the Montana acknowledgment.

Montana is using the AKSYS Bulletin Board to distribute the acknowledgments to transmitters. To receive the acknowledgments, transmitters need to register with:

AKSYS  
P.O. BOX 15719  
COLORADO SPRINGS CO 80935-5719.

Or call them at (719) 475-7211 or FAX them at (719) 520-9271. AKSYS will issue a password once enrollment has been completed.

**REQUIREMENT:** Transmitters are required to make acknowledgments available to preparers and EROs who transmit through them.

\*\*\*\*\*  
**STATE DETAIL RECORD**  
 \*\*\*\*\*

## **ACKNOWLEDGMENT RESOLUTION PROCESS**

We intend to acknowledge electronic files every workday. The IRS makes your files available to us twice a day during the first few weeks of the filing season. We will pick them up once each morning and again in the afternoon and send acknowledgements within one hour of the download. If you have a problem with your acknowledgement system, do not tell your service centers "there is a problem with Montana". Your EROs call us to find out why they have not received an acknowledgement. If you let us know you are having trouble, we will pass the word on to your EROs as they call.

### When to contact MT DOR regarding non-receipt of a Montana Acknowledgment record.

1. Montana Acknowledgment Records were received for some returns, but not all returns filed on the same day.
2. IRS Acknowledgment Records were received more than four (4) work days ago and no Montana Acknowledgment records have been received for the same tax returns.
3. A transmission day is skipped (i.e., received acknowledgment records for a Monday and a Wednesday but none for a Tuesday transmission).

In all instances, ensure you have received an IRS Acknowledgment Record and the federal tax return was accepted and contained a Montana state return prior to contacting the MT DOR.

## **WHO TO CONTACT**

If you do not get a Montana Acknowledgment Record, contact David Berg at (406) 444-6957 or [daberg@state.mt.us](mailto:daberg@state.mt.us) or FAX 406-444-4556. Have the following information available when making the call.

Electronic Transmitter ID number (ETIN)  
Transmission Date  
Date of IRS Acknowledgment Record  
Contact Name and Phone Number, Fax number or e-mail address.

Based on your information, the MT DOR will be able to relay the information to the necessary area for resolution. Immediate resolution may not be possible, depending on the circumstances.

# SOFTWARE DEVELOPER AND TRANSMITTER TESTING

Montana requires all software developers and transmitters to test with the MT DOR. All testing participants must obtain an ETIN from the Ogden Service Center (801-620-7444) and forward it to the Montana Department of Revenue prior to testing. To facilitate testing, the MT DOR has generated test cases based somewhat on the IRS PATS test examples. The social security numbers, names, and addresses have been altered and MT DOR specifics added. In general, the MT DOR will notify you as soon as possible of acceptance or rejection of your test cases. Software developers must send at least two error-free transmissions to the MT DOR, through the IRS Ogden Service Center. Each transmission must contain all tests cases in the test packet.

Transmitters are also required to test to ensure they can retrieve the Montana Acknowledgment record from the Department of Revenue. Transmitters will be required to pick up a dummy acknowledgment from the AKSYS Bulletin Board prior to live filing.

Tax preparers are not required to test with us.

The Montana Test Package will be available as soon as possible after the IRS PATS tests are made available.

## GENERIC AND UNFORMATTED RECORD

The IRS has defined two record types for state collection of income tax data as part of the Federal/State Electronic Filing Program. The **generic (fixed)** record is a specific formatted record layout, which defines each field's characteristics. In the **generic (fixed)** record, Montana captures the state Form 2 or Form 2S. The **unformatted (variable)** records consist of nine (9) occurrences, each with 4853 characters (60 lines with 80 characters each). Montana captures the state schedules and federal forms in the **unformatted (variable)** records.

### GENERIC (FIXED) RECORD

Header Section: Contains identifying information for the return including the Declaration Control Number (DCN) assigned to the return. This is the same DCN assigned to the federal return.

State Direct Deposit Section: This section is used to provide direct deposit information.

State Preparer/Transmitter Section: Montana is utilizing this section of the record for capturing Montana ERO information for the Montana acknowledgment.

Entity Section: This section provides name and address information. Montana requires the exact data in these fields as reported in the federal return. However, reformatting is required due to field length differences. The IRS character specifications and editing requirements as defined for the federal return apply to these fields

Consistency Fields: The IRS provides basic consistency fields and checks. If an entry is significant, it will be compared to the federal return. If it does not match, the returns (both federal and state) will be rejected. At this time, with Montana Electronic Filing --- **NO ENTRIES are allowed in this area ---. These fields must all be zero filled.**

Alphanumeric Fields: The generic (fixed) record provides five (5) fields, each 80 characters in length for states to define additional data fields. Montana is using these fields to capture Montana Form 2 information. The record layout shows (for each field used) how the 80 character field is broken down into individual data fields.

Signed Numeric Money Fields: Each field in this section is 11 digits plus a sign (12 positions) in length for the storing of money fields. In this section, Montana captures the Form 2.

Record Terminus Section: The 1-character field with a value of "#" to indicate the end of the generic (fixed) record.

## UNFORMATTED (VARIABLE) STATE RECORDS

Montana will use the Unformatted (variable) State Records Section to capture the State schedules plus the Federal forms and schedules. The IRS provides guidance in Publication 1346.

Electronic filers can transmit Federal/State returns using the variable option because the IRS converts variable state records into fixed format before they are made available to the state.

The following specifications apply to state records:

- a. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:  
\*\*\*\*TRANA, \*\*\*\*TRANB, \*\*\*\*1040 PG01, \*\*\*\*RECAP, \*\*\*\*SUM.
- b. State records must **not** contain the following data characters: "[" "]" "#" within the state's variable (unformatted) format. These characters are reserved by the IRS for use as delimiters.
- c. The following state record characters should be substituted for the corresponding IRS values. The characters are:

IRS Character	Substitution Character	ASCII Hex	EBCDIC Hex
****	!!!!	21212121	5A5A5A5A
[	{	7B	CO
]	}	7D	DO
#	\$	24	5B

- d. The IRS Record Layouts for generic (fixed) and unformatted (variable) records contain the only valid sequence numbers for IRS processing. Any field sequence number transmitted that is not listed or any sequence number transmitted which duplicates a prior sequence number will cause rejection.

## CHARACTER SETS - ALLOWABLE ENTRIES

Montana follows the IRS requirements for field character specifications. All IRS fields captured for Montana should be formatted identically to the IRS format. The following descriptions of fields have been extracted from IRS Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns.

### **ALPHA A - Z**

Upper case alpha characters only

### **NUMERIC**

Values 0-9, right-justified, zero-filled

**(Except variable (unformatted) format does not require zero filling.)**

1. **Money Fields**--All money fields are numeric followed by a sign if it is a gain or loss field. If it is a negative gain or loss field the last position will be a negative sign (-). If it is a positive gain or loss or loss only field, the last position would be blank. All money entries are whole dollars (no cents).  
Significant (not all zeros) -- right justified; zero-filled. **(Except variable (unformatted) format does not require zero filling.)**  
Non-significant -- blank filled. **(In variable (unformatted) format skip the field.)**  
No dollar signs, commas, periods or other nonnumeric characters would be inserted into the field.  
**Percentage Fields**--5 numeric. Left justified, zero-filled. No decimal points entered--assumed to be between the left most and the second left-most position.  
Example: 25.32% = 02532, 105% = 10500 If less than 100% - precede with a zero.  
**EXCEPTION:** Ratios - 5 NUMERIC, no leading zero. No decimal points entered - assumed to precede left-most position. Example: 65.987% = 65987
2. **EIN:** (Employer ID Number) e.g. on Schedules C and F should be blanks if there is no number.
3. **Zip Code:** Should be left justified. If there are only 5 zip code characters, the 4 remaining digits must be zero filled.
4. **Other NUMERIC:** If a number is to be entered it must be all numeric, right-justified, and zero-filled (Except variable (unformatted) format does not require zero filling). If the field is not to contain a number it must be BLANK-FILLED. DO NOT FILL WITH ALL ZEROES unless otherwise specified in the record layout for that field..
5. **Dates:** M=month, D=day, Y=year. Format will depend on field size (either MMY or MMDDYY). If date is not known or covers various dates, enter zeros.

### **ALPHANUMERIC A-Z (uppercase), 0-9**

State fields which are identical to corresponding federal fields follow Publication 1346 special character rules. For instance, name and address fields on the Montana form must be identical to the federal return.



## REQUESTED EDITING

The State of Montana requests that the following areas be especially addressed before the electronic tax filings are transmitted.

- Return year must be **'2002'**.
  - Document number (DCN) must be numeric and greater than zero.
  - Assure that you have your proper ETIN number entered.
  - Assure that the proper EFIN is entered.
  - Assure that the Primary SSN is correct and numeric greater than zero.
  - Montana Form Type must be 'L' for Form 2, or 'S' for Form 2S.
  - If Montana Form Type 'L' and Filing Status is '2' or '3' then spouse ID must be numeric and greater than zero, and spouse name must be entered.
  - If Montana Form Type 'S' and Filing Status is '2' then spouse ID must be numeric and greater than zero, and spouse name must be entered.
  - Address line 1 plus city, state, and zip must be entered.
  - ZIP Code must have first five as NUMERIC greater than zero.
  - Zip Code must have last four as NUMERIC zero or greater.
  - Edit the math so that it balances with the final total for payment or refund.
- 

## DEPENDENT RELATIONSHIP CODES

Please use the following Dependent Relationship Codes for Alphanumeric Record 3 of the Montana Generic (fixed) Record (page 19).

AUN	Aunt (blood)	NIC	Niece (blood)
BRL	Brother-in-law	NON	No relationship
BRO	Brother	PAR	Parent
CHI	Child	SIL	Sister-in-law
DAL	Daughter-in-law	SIS	Sister
DAU	Daughter	SOL	Son-in-law
FAL	Father-in-law	SON	Son
FAT	Father	STB	Stepbrother
FOS	Foster child	STC	Stepchild
GRC	Grandchild	STF	Stepfather
GRP	Grandparent	STM	Stepmother
OTH	Not previously listed	STS	Stepsister
MOL	Mother-in-law	UNC	Uncle (blood)
MOT	Mother		
NEP	Nephew (blood)		

## GENERIC (FIXED) RECORD LAYOUT

The field ID and length in the generic record correspond to Federal field ID and length

### Montana Form 2 (Long Form)

#### HEADER SECTION

4		Character Count	'2500' (fixed) 'nnnn' (variable)
38		Record ID	
4	000	Start of Record Sentinel	Value '*****'
6	0000	Record ID Type	'STbbbb'
6	0001	Form Number	'0001bb'
5	0002	Page Number	'PG01b '
9	0003	Primary SSN	NUMERIC
1	0004	Filler	blank
7	0005	Form Schedule No.	N value '0000001'
2	010	State Code	Alphanumeric
2	011	City Code (future use)	blank
2	019	State Only Indicator	'SO' or blank
14	020	Declaration Control Number	
2	020.1	First Two Positions	'00'
6	020.2	EFIN of Originator	NUMERIC
3	020.3	Batch Number	(000-999)
2	020.4	Serial Number	(00-99)
1	020.5	Year Digit	Value '3'
16	023	Return Sequence Number	N, Req'd entry
5	023.1	ETIN of Transmitter	N
2	023.2	Trans Use Field	N
3	023.3	Julian Date of Tr	N
2	023.4	Trans Seq. Number	N (01-99)
4	023.5	Seq Number of Ret	N (0001-9999)

Length	Field	Line	Generic Record Identification	Description
--------	-------	------	----------------------------------	-------------

## STATE DIRECT DEPOSIT/DEBIT SECTION

1	024		Direct deposit/debit indicator	1 = Direct Deposit
1	025		State Return Flag (reserved)	N, For State use
9	030		State Routing Transit Number	N, blank if not DD
<b>1</b>	<b>032</b>		<b>State RTN Indicator</b>	<b>N, 0= No St RTN</b> <b>1=St RTN found</b> <b>2=St RTN not found</b>
17	035		State Deposit Account Number	AN, blank if not DD
1	040		Checking account	"X", or blank
1	048		Savings account	"X", or blank
1	049		On-Line state return	A value "O" = OnLine

## PARTICIPANT SECTION

27	050		State Numeric Area	
9	050.1		Preparer SSN	IRS 1040 Seq 1360
9	050.2		Preparer EIN	IRS 1040 Seq 1380
5	050.3		Preparer Zip	IRS 1040 Seq 1410
4	050.4		Preparer Zip + 4	IRS 1040 Seq 1410
93	052		State Alphanumeric Area	
5	052.1		Mailbox ID	Alphanumeric
35	052.2		Preparer Firm Name	IRS 1040 Seq 1370
30	052.3		Preparer Address	Alphanumeric
20	052.4		Preparer City	IRS 1040 Seq 1390
2	052.5		Preparer State	IRS 1040 Seq 1400
1	052.6		Preparer Self-Empl Ind	IRS 1040 Seq 1350

Length	Field	Line	Generic Record Identification	Description
<b>ENTITY SECTION</b>				
9	055		Spouse SSN	NUMERIC
35	060		Name Line 1	
32	060.1		Primary Last Name	Alphanumeric
3	060.2		Primary Suffix	Alphanumeric
35	065		Name Line 2	
32	065.1		Secondary Last Name	Alphanumeric
3	065.2		Secondary Suffix	Alphanumeric
35	070		Name Line 3	
16	070.1		Primary First Name	Alphanumeric
1	070.2		Primary Middle Initial	Alphanumeric
16	070.3		Secondary First Name	Alphanumeric
1	070.4		Secondary Middle Initial	Alphanumeric
1	070.5		(Not used)	Blank
35	075		Address Line 1 (street address)	Alphanumeric
<b>35</b>	<b>077</b>		<b>Foreign Street Address</b>	<b>Alphanumeric</b>
35	080		Address Line 2 (rest of address)	Alphanumeric
22	085		City	Alphanumeric
<b>35</b>	<b>087</b>		<b>Foreign City, State or Province</b>	<b>Alphanumeric</b>
5	090		City Code (Not Used)	NO ENTRY
2	095		State Abbreviation	Alphanumeric
<b>22</b>	<b>098</b>		<b>Foreign Country</b>	<b>Alphanumeric</b>
12			Zip Code	NUMERIC
11	100		Address Indicator	((1-foreign) or 2)
1	100.12		(Note: Foreign = other than city, state format ie, APO)	
20	105		County (Not Used)	NO ENTRY
5	110		County Code (Not Used)	NO ENTRY
12	115		Telephone Number	Alphanumeric

**CONSISTENCY SECTION**  
(MUST BE ZERO FILLED)

1	150	Federal Filing Status	NUMERIC
2	155	Total Federal Exemptions	NUMERIC
12	160	Wages, Salaries, Tips	NUMERIC
12	165	Taxable Interest	NUMERIC
12	170	Tax Exempt Interest	NUMERIC
12	175	Dividends	NUMERIC
12	180	State Refund	NUMERIC
12	185	Taxable Social Security Benefits	NUMERIC
12	190	Keogh Plan and SEP Deductions	NUMERIC
12	195	Adjust Gross Income	NUMERIC
12	200	Standard/Itemized Deductions	NUMERIC
12	205	Earned Income Credit	NUMERIC

## ALPHANUMERIC SECTION

	300	Alphanumeric Record 1	
80			
10	300.01	Software Developer Code	Alphanumeric
31	300.02	Paid Preparer Name	IRS 1040 Seq 1340
10	300.03	Preparer Phone Number	Alphanumeric
13	300.04	Non-Paid Preparer	IRS 1040 Seq 1330
16	300.05	Preparer State EIN	Alphanumeric

## FORM 2 - LONG FORM

	305	Alphanumeric Record 2	
80			
1	305.01	MT form type, Form 2='L'	(L)
1	305.04	Filing Status	1,2,3,4,5 or 6
1	305.07	Residency	1,2 or 3
6	305.10	Residence date change MMCCYY	Numeric
2	305.13	State moved to	Alphanumeric
2	305.16	State moved from	Alphanumeric
1	305.19	Exemptions yourself (Regular)	Numeric
1	305.21	Exemptions yourself (65 or Over)	Numeric
1	305.24	Exemptions yourself (Blind)	Numeric
1	305.27	Exemptions yourself (Total)	Numeric
1	305.30	Exemptions spouse (Regular)	Numeric
1	305.33	Exemptions spouse (65 or Over)	Numeric
1	305.36	Exemptions spouse (Blind)	Numeric
1	305.39	Exemptions spouse (Total)	Numeric
2	305.42	Dependents (Column A)	Numeric
2	305.45	Handicapped Children (Column A)	Numeric
2	305.48	Total Exemptions (Column A)	Numeric
2	305.51	Dependents (Column B)	Numeric
2	305.54	Handicapped Children (Column B)	Numeric
2	305.57	Total Exemptions (Column B)	Numeric
9	305.60	Dependent 1 Name	Alphanumeric
9	305.63	Dependent 2 Name	Alphanumeric
9	305.66	Dependent 3 Name	Alphanumeric
9	305.69	Dependent 4 Name	Alphanumeric
9	305.72	Dependant 5 Name	Alphanumeric
1	305.75	Deceased (Primary)	(X or blank)
1	305.78	Deceased (Spouse)	(X or blank)

Length	Field	Line	Generic Record Identification	Description
<b>FORM 2 - LONG FORM (Continued)</b>				
	310		Alphanumeric Record 3	
80				
9	310.01		Dependent 6 Name	Alphanumeric
9	310.04		Dependent 7 Name	Alphanumeric
9	310.07		Dependent 8 Name	Alphanumeric
1	310.11		Not used	
1	310.14		Not used	
1	310.17		Not used	
1	310.20		Not used	
1	310.23		Not used	
1	310.25		Not used	
1	310.28		Not used	
1	310.31		Not used	
9	310.34		Dependent 1 SS#	NUMERIC
9	310.37		Dependent 2 SS#	NUMERIC
9	310.40		Dependent 3 SS#	NUMERIC
9	310.43		Dependent 4 SS#	NUMERIC
9	310.46		Dependent 5 SS#	NUMERIC
	315		Alphanumeric Record 4	
80				
9	315.01		Dependent 6 SS#	NUMERIC
9	315.04		Dependent 7 SS#	NUMERIC
9	315.07		Dependent 8 SS#	NUMERIC
3	315.10		Dependent 1 Relationship (see p. 13)	Alphanumeric
3	315.13		Dependent 2 Relationship	Alphanumeric
3	315.16		Dependent 3 Relationship	Alphanumeric
3	315.19		Dependent 4 Relationship	Alphanumeric
3	315.22		Dependent 5 Relationship	Alphanumeric
3	315.25		Dependent 6 Relationship	Alphanumeric
3	315.28		Dependent 7 Relationship	Alphanumeric
3	315.31		Dependent 8 Relationship	Alphanumeric
9	315.34		Handicapped Child 1 Name	Alphanumeric
9	315.37		Handicapped Child 2 Name	Alphanumeric
9	315.40		Handicapped Child 3 Name	Alphanumeric
2	315.43		Unused	

Length	Field	Line	Generic Record Identification	Description
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**FORM 2 - LONG FORM** (Continued)

		320	Alphanumeric Record 5	
80				
	1	320.01	Standard Deductions (Box A)	(X or blank)
	1	320.04	Itemized Deductions (Box B)	(X or blank)
	1	320.07	Income Tax Forms Next Year	(Y or N)
	19	320.10	Other Income (specify source)	Alphanumeric
	13	320.13	Other Additions (specify source)	Alphanumeric
	13	320.16	Other Reductions (specify source)	Alphanumeric
	19	320.19	Other Adjustments (specify source)	Alphanumeric
	1	320.22	66 2/3 Gross Income from Farming	(X or blank)
	10	320.25	Interest Excl. for Bonds (specify)	Alphanumeric
	1	320.28	Federal Extension	(X or blank)
	1	320.31	Est. pmts using annualization	(X or blank)



Length	Field	Line	Generic Record Identification	Description
<hr/>				
	Column A Form 2 (long form)			
12	350	6	Wages, salaries, tips, etc.	
12	355	7	Taxable interest income	
12	360	8	Dividend income	
12	365	9	Net business income	
12	370	10	Capital gain or loss	
12	375	11	Supplemental gains or losses	
12	380	12	Rents, royalties, etc.	
12	385	13a	Total IRA distributions	
12	390	14a	Total pensions and annuities	
12	395	15a	Social Security benefits	
12	400	13b	Taxable amount (IRA Distribution)	
12	405	14b	Taxable amount (Pensions and Annuities)	
12	410	15b	Taxable amount (Social Security Benefits)	
12	415	16	Net farm income (loss)	
12	420	17a	State refund	
12	425	17b	Alimony	
12	430	17c	Unemployment	
12	435	17d	Other income	
12	440	17	Other income total add (seq # 420-435)	
12	445	18	Total add (seq # 350-380, 400-415, 440) add Lines 6 thru 17	
12	450	19a	Allowable IRA	
12	455	19c	1/2 S.E. Tax	
12	460	19d	1/4 S.E. Health Insurance	
12	465	19e	Moving expense	
12	470	19f	Other adjustments	
12	475	19	Total Adj. add (seq # 450-465, 725, 740-765)	
12	480	20	FAGI subtract (seq # 475 from 445) Line 19 from Line 18	
12	485	21	Non-Montana interest	
12	490	22	Federal income tax refunds	
12	495	23	Other additions	
12	500	24	Total add (seq # 485, 490, 495) Lines 21 thru 23	
12	505	25	Add (seq # 480 & 500) Lines 20 & 24	
12	510		unused	
12	515		unused	
12	520	27	Interest exclusion for elderly	
12	525	28	Interest exclusion for bonds	
12	530	29	Exempt pension and annuity income	
12	535	30	Unemployment	
12	540	31	Medical savings account	

Length	Field	Line	Generic Record Identification	Description
<hr/>				
	Column A			
	Form 2			
	(long form)			
12	545	34	Other reductions	
12	550	35	Total reductions add (Lines 26 thru 34)	
12	555	36	Subtract (seq # 550 from 505) Line 35 from Line 25	
12	560	37	Montana AGI (from seq # 555)	
12	565	38	Total deduction	
12	570	39	Subtract (seq # 565 from 560) Line 38 from Line 37	
12	575	40	Exemptions amount 1740 (times seq # 305.48)	
12	580		(not presently used)	
12	585	41	Taxable Income subtract (seq # 575 from 570)	
			Subtract Line 40 from Line 39	
12	590	42	Tax	
12	595	43	Tax on lump sum distributions	
12	600	44	Add (seq # 590 & 595) Lines 42 & 43	
12	605	45	Credits from (seq # 089) Form 2A, Page 2	
			Line 113 Form 2A, Page 2	
12	610	46	Balance subtract (seq # 605 from 600) Line 45 from 44	
12	615	47	Investment credit recapture	
12	620		(not presently used)	
12	625	48	Total contributions (seq # 630 – 640) Lines 49 - 51	
12	630	49	Non-game Wildlife Program donation	
12	635	50	Child Abuse Prevention donation	
12	640	51	Agriculture in MT Schools donation	
12	645	52	Total tax add (seq # 610,615,625) Lines 46, 47 and 48	
12	650	53	Combine (seq # 645 & 220) Line 52, Col A & B	
12	655	54	Montana Tax Withheld	
12	660	55	Payment of <b>2002</b> estimated tax	
12	665	57	Elderly Homeowner Credit	
12	670	58	Total add (seq # 655, 660, 665, 775) Lines 54 thru 57	
12	675	59	Combine (seq # 670 & 240) Line 58, Col A & B	
12	680	60	Line 59 larger than 53 (Overpayment)	
12	685	61	Amount from Line 60 to be applied to <b>2003</b> estimate	
12	690	62	Amount from Line 60 to be refunded	
12	695	63	Line 53 larger than 59 (Tax Due)	
12	700	64	Underpayment penalty	
12	705	65	Late filing penalty	
12	710	66	Late payment penalty	
12	715	67	Interest at 1% per month	
12	720	68	Total add( seq # 695 – 715) Lines 63 thru 67	
<b>12</b>	<b>725</b>	<b>19b</b>	<b>SE SEP, Simple</b>	
12	730	32	Family Education Savings Account	
12	735	33	First Time Home Buyers Account	
12	740	19g	Student Loan Interest	

Length	Field	Line	Generic Record Identification	Description
<hr/>				
	Column A Form 2 (long form)			
12	745	19h	Educator expenses	
12	750	19i	Tuition and fees	
12	755	19j	Archer MSA	
12	760	19k	Early withdrawal penalty	
12	765	19l	Alimony paid	
12	770	26	Farm Risk Management Account	
12	775	56	Payment made with extension	
12	780		Used on Form 2S only	
12	785			unused
12	790			unused
12	795			unused
12	800			unused
12	805			unused
12	810			unused
12	815			unused
12	820			unused
12	825			unused
12	830			unused
12	835			unused
12	840			unused
12	845			unused
12	850			unused
12	855			unused
12	860			unused
12	865			unused
12	870			unused
12	875			unused
12	880			unused
12	885			unused
12	890			unused
12	895			unused
12	900			unused
12	905			unused
12	910			unused
12	915			unused
12	920			unused
12	925			unused
1	END	#	Record Termination Mark	

## GENERIC (FIXED) RECORD LAYOUT

The field ID and length in the generic record correspond to Federal field ID and length

### Montana Form 2S (Short Form)

#### HEADER SECTION

4			Character Count	'2500' (fixed) 'nnnn' (variable)
38			Record ID	
4	000		Start of Record Sentinel	Value '****'
6	0000		Record ID Type	'STbbbb'
6	0001		Form Number	'0001bb'
5	0002		Page Number	'PG01b '
9	0003		Primary SSN	NUMERIC
1	0004		Filler	blank
7	0005		Form Schedule No.	N value '0000001'
2	010		State Code	Alphanumeric
2	011		City Code (future use)	blank
2	019		State Only Indicator	'SO' or blank
14	020		Declaration Control Number	
2	020.1		First Two Positions	'00'
6	020.2		EFIN of Originator	NUMERIC
3	020.3		Batch Number	(000-999)
2	020.4		Serial Number	(00-99)
1	020.5		Year Digit	Value '3'
16	023		Return Sequence Number	N, Req'd entry
5	023.1		ETIN of Transmitter	N
2	023.2		Trans Use Field	N
3	023.3		Julian Date of Tr	N
2	023.4		Trans Seq. Number	N (01-99)
4	023.5		Seq Number of Ret	N (0001-9999)

Length	Field	Line	Generic Record Identification	Description
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## STATE DIRECT DEPOSIT/DEBIT SECTION

1	024	Direct deposit/debit indicator	1 = Direct Deposit
1	025	State Return Flag (reserved)	N, For State use
9	030	State Routing Transit Number	N, blank if not DD
<b>1</b>	<b>032</b>	<b>State RTN Indicator</b>	<b>N, 0= No St RTN</b> <b>1=St RTN found</b> <b>2=St RTN not found</b>
17	035	State Deposit Account Number	AN, blank if not DD
1	040	Checking account	"X", or blank
1	048	Savings account	"X", or blank
1	049	On-Line state return	A value "O" = OnLine

## PARTICIPANT SECTION

27	050	State Numeric Area	
9	050.1	Preparer SSN	IRS 1040 Seq 1360
9	050.2	Preparer EIN	IRS 1040 Seq 1380
5	050.3	Preparer Zip	IRS 1040 Seq 1410
4	050.4	Preparer Zip + 4	IRS 1040 Seq 1410
93	052	State Alphanumeric Area	
5	052.1	Mailbox ID	Alphanumeric
35	052.2	Preparer Firm Name	IRS 1040 Seq 1370
30	052.3	Preparer Address	Alphanumeric
20	052.4	Preparer City	IRS 1040 Seq 1390
2	052.5	Preparer State	IRS 1040 Seq 1400
1	052.6	Preparer Self-Empl Ind	IRS 1040 Seq 1350

Generic Record				
Length	Field	Line	Identification	Description
<b>ENTITY SECTION</b>				
9	055		Spouse SSN	NUMERIC
35	060		Name Line 1	
32	060.1		Primary Last Name	Alphanumeric
3	060.2		Primary Suffix	Alphanumeric
35	065		Name Line 2	
32	065.1		Secondary Last Name	Alphanumeric
3	065.2		Secondary Suffix	Alphanumeric
35	070		Name Line 3	
16	070.1		Primary First Name	Alphanumeric
1	070.2		Primary Middle Initial	Alphanumeric
16	070.3		Secondary First Name	Alphanumeric
1	070.4		Secondary Middle Initial	Alphanumeric
1	070.5		(Not used)	Blank
35	075		Address Line 1 (street address)	Alphanumeric
<b>35</b>	<b>077</b>		<b>Foreign Street Address</b>	<b>Alphanumeric</b>
35	080		Address Line 2 (rest of address)	Alphanumeric
22	085		City	Alphanumeric
<b>35</b>	<b>087</b>		<b>Foreign City, State or Province</b>	<b>Alphanumeric</b>
5	090		City Code (Not Used)	NO ENTRY
2	095		State Abbreviation	Alphanumeric
<b>22</b>	<b>098</b>		<b>Foreign Country</b>	<b>Alphanumeric</b>
12				
11	100		Zip Code	NUMERIC
1	100.12		Address Indicator	((1-foreign) or 2)
			(Note: Foreign = other than city, state format ie, APO)	
20	105		County (Not Used)	NO ENTRY
5	110		County Code (Not Used)	NO ENTRY
12	115		Telephone Number	Alphanumeric

**CONSISTENCY SECTION**  
(MUST BE ZERO FILLED)

1	150	Federal Filing Status	NUMERIC
2	155	Total Federal Exemptions	NUMERIC
12	160	Wages, Salaries, Tips	NUMERIC
12	165	Taxable Interest	NUMERIC
12	170	Tax Exempt Interest	NUMERIC
12	175	Dividends	NUMERIC
12	180	State Refund	NUMERIC
12	185	Taxable Social Security Benefits	NUMERIC
12	190	Keogh Plan and SEP Deductions	NUMERIC
12	195	Adjust Gross Income	NUMERIC
12	200	Standard/Itemized Deductions	NUMERIC
12	205	Earned Income Credit	NUMERIC

## ALPHANUMERIC SECTION

		300	Alphanumeric Record 1	
80				
	10	300.01	Software Developer Code	Alphanumeric
	31	300.02	Paid Preparer Name	IRS 1040 Seq 1340
	10	300.03	Preparer Phone Number	Alphanumeric
	13	300.04	Non-Paid Preparer	IRS 1040 Seq 1330
	16	300.05	Preparer State EIN	Alphanumeric

## FORM 2S - SHORT FORM

		305	Alphanumeric Record 2	
80				
	1	305.01	MT form type, Form 2S='S'	(S)
	1	305.04	Filing Status	1,2, or 3
	1	305.07	Residency	1
	6	305.10	Not used on Form 2S	
	2	305.13	Not used on Form 2S	
	2	305.16	Not used on Form 2S	
	1	305.19	Exemptions yourself (Regular)	Numeric
	1	305.21	Exemptions yourself (65 or Over)	Numeric
	1	305.24	Exemptions yourself (Blind)	Numeric
	1	305.27	Exemptions yourself (Total)	Numeric
	1	305.30	Exemptions spouse (Regular)	Numeric
	1	305.33	Exemptions spouse (65 or Over)	Numeric
	1	305.36	Exemptions spouse (Blind)	Numeric
	1	305.39	Exemptions spouse (Total)	Numeric
	2	305.42	Dependents	Numeric
	2	305.45	Handicapped Children	Numeric
	2	305.48	Total Exemptions	Numeric
	2	305.51	Not used on Form 2S	
	2	305.54	Not used on Form 2S	
	2	305.57	Not used on Form 2S	
	9	305.60	Dependent 1 Name	Alphanumeric
	9	305.63	Dependent 2 Name	Alphanumeric
	9	305.66	Dependent 3 Name	Alphanumeric
	9	305.69	Dependent 4 Name	Alphanumeric
	9	305.72	Dependant 5 Name	Alphanumeric
	1	305.75	Deceased - Primary	(X or blank)
	1	305.78	Deceased - Spouse	(X or blank)



### FORM 2S - SHORT FORM (Continued)

	310	Alphanumeric Record 3		
80				
9	310.01	Dependent 6 Name		Alphanumeric
9	310.04	Dependent 7 Name		Alphanumeric
9	310.07	Dependent 8 Name		Alphanumeric
1	310.11	Not used		
1	310.14	Not used		
1	310.17	Not used		
1	310.20	Not used		
1	310.23	Not used		
1	310.25	Not used		
1	310.28	Not used		
1	310.31	Not used		
9	310.34	Dependent 1 SS#		Numeric
9	310.37	Dependent 2 SS#		Numeric
9	310.40	Dependent 3 SS#		Numeric
9	310.43	Dependent 4 SS#		Numeric
9	310.46	Dependent 5 SS#		Numeric
	315	Alphanumeric Record 4		
80				
9	315.01	Dependent 6 SS#		Numeric
9	315.04	Dependent 7 SS#		Numeric
9	315.07	Dependent 8 SS#		Numeric
3	315.10	Dependent 1 Relationship (see p. 13)		Alphanumeric
3	315.13	Dependent 2 Relationship		Alphanumeric
3	315.16	Dependent 3 Relationship		Alphanumeric
3	315.19	Dependent 4 Relationship		Alphanumeric
3	315.22	Dependent 5 Relationship		Alphanumeric
3	315.25	Dependent 6 Relationship		Alphanumeric
3	315.28	Dependent 7 Relationship		Alphanumeric
3	315.31	Dependent 8 Relationship		Alphanumeric
9	315.34	Handicapped Child 1 Name		Alphanumeric
9	315.37	Handicapped Child 2 Name		Alphanumeric
9	315.40	Handicapped Child 3 Name		Alphanumeric
2	315.43	Unused		

### FORM 2S - SHORT FORM (Continued)

80		320	Alphanumeric Record 5	
1	1	320.01	Standard Deductions, (Box A)	(X or blank)
1	1	320.04	Itemized Deductions, (Box B)	(X or blank)
1	1	320.07	Income Tax Forms Next Year	(Y or N)
19	19	320.10	Other Income - specify source	Alphanumeric
13	13	320.13	Other Additions (specify source)	Alphanumeric
13	13	320.16	Other Reductions (specify source)	Alphanumeric
19	19	320.19	Other Adjustments (specify source)	Alphanumeric
1	1	320.22	66 2/3 Gross Income from Farming	(X or blank)
10	10	320.25	Interest Excl. for Bonds - specify	Alphanumeric
1	1	320.28	Federal Extension	(X or blank)
1	1	320.31	Est. pmts using annualization	(X or blank)

Length	Field	Line	Generic Record Identification	Description
<hr/>				
	Line numbers			
	Form 2S			
	(short form)			
12	350	6		Wages, salaries, tips, etc.
12	355	7		Taxable interest income
12	360	8		Dividend income
12	365			
12	370			
12	375			
12	380			
12	385			
12	390			
12	395			
12	400			
12	405	9		Taxable amount
12	410			
12	415			
12	420			State refund
12	425			Alimony
12	430			Unemployment
12	435			Other income
12	440	10		Other income add (seq # 420-435)
12	445	11		Add (seq # 350 – 360, 405, 440) Lines 6 thru 10
12	450			Allowable IRA
12	455			½ S.E. Tax
12	460			½ S.E. Health Insurance
12	465			Moving Expenses
12	470			Other adjustments
12	475	12		Total Adj. (total of seq # 450-470, 725, 740-765)
12	480	13		Federal Adjusted Gross Income
12	485	14		Non-Montana interest and federal refund
12	490			
12	495			
12	500			
12	505			
12	510			
12	515			
12	520	16		Interest exclusion for elderly
12	525	17		Interest exclusion for bonds
12	530	15		Exempt pension and annuity income
12	535	18		Unemployment
12	540			
12	545	19		Other reductions (tip income, etc.)
12	550	20		Total reductions add (seq # 520-535, 545) Lines 15 -19
12	555			
12	560	21		Montana AGI
12	565	22		Total deduction or Fed IIT taxes paid in <b>2002</b>

Length	Field	Line	Generic Record Identification	Description
<hr/>				
	Line numbers Form 2S (short form)			
12	570			
12	575	23	Exemptions deduction	
12	580	24	Add (seq # 565 & 575) Lines 22 and 23	
12	585	25	Taxable Income subtract (seq # 580 from 565)	
			Subtract Line 24 from Line 21	
12	590	26	Tax	
12	595			
12	600			
12	605			
12	610			
12	615			
12	620			
12	625	27	Total contributions add (seq # 630-640) Line 28,29, 30	
12	630	28	Non-game Wildlife Program donation	
12	635	29	Child Abuse Prevention donation	
12	640	30	Agriculture in MT Schools donation	
12	645	31	Total Tax add (seq # 590 and 625) Lines 26 and 27	
12	650			
12	655	32	Montana Tax Withheld	
12	660			
12	665	33	Elderly Homeowner Credit	
12	670	34	Total add (seq # 655 and 665) Lines 32-33	
12	675			
12	680	35	Line 34 larger than 31 (Refund)	
12	685			
12	690			
12	695	36	Line 31 larger than 34 (Tax Due)	
12	700	37a	Underpayment penalty	
12	705	37b	Late filing penalty	
12	710	37c	Late payment penalty	
12	715	37d	Interest at 1%	
12	720	38	Total Due add (seq # 695 & 780) Lines 36 & 37	
12	725		SE SEP, Simple	
12	730	19	Family Education Savings Account	
12	735	19	First Time Home Buyers Account	

Length	Field	Line	Generic Record Identification	Description
<hr/>				
		Line numbers Form 2S (short form)		
12	740		Student loan interest	
12	745		Educator expenses	
12	750		Tuition and fees	
12	755		Archer MSA	
12	760		Early withdrawal penalty	
12	765		Alimony paid	
12	770		Farm Risk Management Account	
12	775		Used on Form 2 only	
12	780	37	Total add (seq # 700 – 715) Lines 37a-37d	
12	785		unused	
12	790		unused	
12	795		unused	
12	800		unused	
12	805		unused	
12	810		unused	
12	815		unused	
12	820		unused	
12	825		unused	
12	830		unused	
12	835		unused	
12	840		unused	
12	845		unused	
12	850		unused	
12	855		unused	
12	860		unused	
12	865		unused	
12	870		unused	
12	875		unused	
12	880		unused	
12	885		unused	
12	890		unused	
12	895		unused	
12	900		unused	
12	905		unused	
12	910		unused	
12	915		unused	
12	920		unused	
12	925		unused	
1	END	#	Record Termination Mark	

## UNFORMATTED (VARIABLE) RECORD LAYOUT

Use only variable length records

### HEADER SECTION

4		Byte Count	'nnnn' (variable)
26		Record ID	AN
4	0000	Form ID	'ST <b>bbbb</b> '
6	0001	Form Number	'0002 <b>bb</b> '
2	0003	Form Occurrence	'01' thru >14'
5	0004	Page Number	'PG01 <b>b</b> '
9	0005	Primary SSN	NUMERIC
1	0006	Filler	Blank
2	010	State Code	MT
2	011	City Code (future use)	blank
14	020	Declaration Control Number	Numeric
2	020.1	First two positions	Always '00'
6	020.2	EFIN of originator	Numeric
3	020.3	Batch number	(000-999)
2	020.4	Serial number	(00-99)
1	020.5	Year digit	Value 2

## DATA SECTION

80 050 Form Data (Line 001) Alphanumeric up to 60 lines, 80 bytes per line.

### MONTANA FORMS AND SCHEDULES IN THE FOLLOWING ORDER:

Form 2	Column B
Form 2A	Itemized Deductions
"	Schedule II: Credits Against Tax
"	Schedule III: Nonresident/Part Year Resident Income
"	Reportable to MT
"	Schedule IV: Nonresident/Part Year Resident Prorated
"	Tax Computation
"	Schedule V: Credit for Taxes Paid to Other States
"	Schedule VI: Investment Credit
Form 2EC	Elderly Homeowner/Renter Credit
Form CC	College Contribution Credit
Form ENRG-B	Geothermal Energy System Credit
Form ENRG-C	Credit for Energy Installations
Form EST-P	Montana Underpayment of Estimated Tax
<b>Form SS</b>	Social Security Work sheet
Form AFRCR	Alternative Fuel Credit
Form DCAC	Dependent Care Assistance Credit
Form DS-1	Disability Income Exclusion
Form ECC	Elderly Care Credit
Form 2441M	Child & Dependent Care Expenses
Form RCYL	Recycling Credit

### Followed by the Federal Forms and Schedules (Formatted into State Form)

80	345	Form Data (Line 060)
1 Terminus	'#'	Record Termination Mark

See layouts on following pages.

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM 2, PAGE 2</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2 '
7			Form Code	'01PG01 '
9			Primary SSN	NUMERIC

Column B				
Form 2				
(long form)				
12	010	6	Wages, salaries, tips	
12	015	7	Taxable interest income	
12	020	8	Dividend income	
12	025	9	Net business income	
12	030	10	Capital gain or loss	
12	035	11	Supplemental gains or losses	
12	040	12	Rents, royalties, etc	
12	045	13b	Taxable amount (IRA Distribution)	
12	050	14b	Taxable amount (Pensions and Annuities)	
12	055	15b	Taxable amount (Social Security Benefits)	
12	060	16	Net farm income (loss)	
12	065	17	Other income total	
12	070	18	Total of lines 6 thru 17	
12	075	19	Adjustments to income total	
12	080	20	Federal Adjusted Gross Income	
12	085	21	Interest on Non-Montana bonds	
12	090	22	Federal income tax refunds	
12	095	23	Other additions	
12	100	24	Total additions to income (21 - 23)	
12	105	25	Add lines 20 & 24	
<b>12</b>	<b>110</b>		<b>Unused</b>	
12	115	27	Interest exclusion for elderly	
12	120	28	Interest exclusion for bonds	



Length	Field	Line	Unformatted Record Identification	Description
<hr/>				
		Column B Form 2 (long form)		
12	125	29	Exempt pension and annuity income	
12	130	30	Unemployment	
12	135	31	Medical savings account	
12	137	32	Family Education Savings	
12	138	33	First Time Home Buyers Account	
12	140	34	Other reductions	
12	145	35	Total reductions add (seq # 110-140 and 250-255) Add Lines 26 - 34	
12	150	36	Subtract (seq # 145 from 105) Line 35 from 25	
12	155	37	Montana AGI	
12	160	38	Total deduction amount	
12	165	39	Subtract (seq # 160 from 155) Line 38 from 37	
12	170	40	Exemptions deduction 1740 times (seq # 305.57)	
12	175	41	Taxable income (subtract seq # 170 from 165) Subtract Line 40 from line 39	
12	180	42	Tax	
12	185	43	Tax on lump sum distributions	
12	190	44	Subtotal add (seq # 180 & 185) Lines 42 and 43	
12	195	45	Credit from Form 2A	
12	200	46	Balance subtract (seq # 195 from 190) Subtract Line 45 from 44	
12	205	47	Investment credit recapture (not presently used)	
12	215	48	Total program Contribution	
12	220	52	Total Tax add (seq # 200, 205 and 215) Lines 46-48	
12	225	54	Montana Tax Withheld	
12	230	55	Payment of <b>2002</b> estimated tax	
12	235	57	Elderly Homeowner Credit	
12	240	58	Total add (seq # 225, 230, 235, & 260) Add Lines 54 thru 57	
12	245	26	<b>Farm Risk Management Account</b>	
12	250	56	<b>Payment made with extension</b>	
12	255	13a	<b>Total IRA distributions</b>	
12	260	14a	<b>Total pensions and annuities</b>	
12	265	15a	<b>Social Security benefits</b>	
1	Terminus	'\$'	Record Termination Mark	

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM 2A - ITEMIZED DEDUCTIONS</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2A '
7			Form Code	'02PG01 '
9			Primary SSN	NUMERIC
Column A				
12	010	69	Medical Insurance Premium	
12	015	70	Medical expenses	
12	020	71	Enter (7.5% of Seq # 560 Form 2, Page 2)	
			Enter 7.5% of line 37 Form 2, Page 2	
12	022	72	Deductible medical and dental	
			Subtract (seq # 020 from 015) Line 71 from 70	
12	025	73	Long Term Care Insurance	
12	030	74a	Federal Income Tax withheld	
12	033	74b	Federal Estimate Tax Payments made in <b>2002</b>	
12	037	75	Balance of <b>2001</b> paid in <b>2002</b>	
12	040	76	Other years paid in <b>2002</b>	
12	045	77	Real estate, personal property taxes	
12	050	78	Motor vehicles fees/taxes, other	
12	055	79	Home mortgage interest & deductible points	
12	060	80	Deductible investment interest	
12	065	81	Contributions	
12	070	82	Child and dependent care expense	
12	075	83	Casualty and theft losses	
12	080	84	Un-reimbursed employee business expenses	
12	085	85	Other expenses	
12	090	86	Add (seq # 080 & 085) Add Lines 84 & 85	
12	095	87	Enter (2% of seq # 560) 2% of Line 37 Form 2, Page 2	
12	100	88	Subtract (seq # 095 from 090)	
			Subtract Line 87 from 86	
12	105	89	Misc deduction not subject to 2% AGI	
12	107	90	Gambling losses	
12	110	91a	Add (seq # 010, 022-075, 100-107)	
			Add Lines 69, 72-83, 88-90	
12	113	91b	Line 9 of Itemized Deduction Worksheet VI	
12	115	92	Allowable Deductions, Subtract (seq # 113 from 110)	
			Subtract Line 91b from 91a	

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**MONTANA FORM 2A - ITEMIZED DEDUCTIONS (Continued)**

Column B

12	120	69	Medical Insurance Premium
12	125	70	Medical expenses
12	130	71	Enter (7.5% of Seq # 155 Form 2, Page 2) Enter 7.5% of line 37 Form 2, Page 2
12	132	72	Deductible medical and dental Subtract (seq # 130 from 125) Line 71 from 70
12	135	73	Long Term Care Insurance
12	140	74a	Federal Income Tax withheld
12	143	74b	Federal Estimate Tax Payments made in <b>2002</b>
12	147	75	Balance of <b>2001</b> paid in <b>2002</b>
12	150	76	Other years paid in <b>2002</b>
12	155	77	Real estate, personal property taxes
12	160	78	Motor vehicles fees/taxes, other
12	165	79	Home mortgage interest & deductible points
12	170	80	Deductible investment interest
12	175	81	Contributions
12	180	82	Child and dependent care expense
12	185	83	Casualty and theft losses
12	190	84	Un-reimbursed employee business expenses
12	195	85	Other expenses
12	200	86	Add (seq # 190 & 195) Add Lines 84 & 85
12	205	87	Enter (2% of seq # 155) 2% of Line 37 Form 2, Page 2
12	210	88	Subtract (seq # 205 from 200) Subtract Line 87 from 86
12	215	89	Misc deduction not subject to 2% AGI
12	217	90	Gambling losses
12	220	91a	Add (seq # 120, 132-185, 210-217) Add Lines 69, 72-83, 88-90
12	223	91b	Line 9 of Itemized Deduction Worksheet VI
12	225	92	Allowable Deductions, Subtract (seq # 223 from 220) Subtract Line 91b from 91a
1	Terminus	'\$'	<i>Record Termination Mark</i>

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**FORM 2A, PAGE 2 – SCHEDULE II - CREDITS AGAINST TAX**

4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2A '
7			Form Code	'02PG02 '
9			Primary SSN	MERIC

Column A

12	005	93	Physician Credit
12	010	94	College Contribution (Form CC)
12	015	95	Qualified Endowment credit
12	020	96	Credit for elderly care
12	025	97	Resident credit taxes paid to other states/countries
12	030	98	Contractor's gross receipts credit
12	035	99	Investment tax credit
12	040	100	ENRG-B energy credit
12	045	101	ENRG-C energy credit
12	050	102	2WPC wind power credit
12	055	103	RCYL Recycling Credit
12	060	104	AFCR Alternative Fuel Credit
12	065	105	Montana Capital Company Credit
12	070	106	Dependent Care Assistance Credit
12	075	107	Health Insurance for Uninsured Montanans
12	080	108	Infrastructure Users Fee Credit
12	082	110	Tax Credit For Qualified Research Expenses
12	083	109	Credit for Preservation of Historical Buildings
12	084	111	Montana Mining and Exploration Development Credit
12	087	112	Contribution to Affordable Housing Revolving Loan
12	089	113	Total Credits add (seq # 005 – 089) Lines 93 - 112
			Enter total in (seq # 605) Line 45 Form 2, Page 2

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**FORM 2A, PAGE 2 – SCHEDULE II - CREDITS AGAINST TAX** (Continued)  
Column B

12	090	93	Physician Credit
12	095	94	College Contribution (Form CC)
12	097	95	Qualified Endowment credit
12	100	96	Credit for elderly care
12	105	97	Resident credit taxes paid to other states/countries
12	110	98	Contractor's gross receipts credit
12	115	99	Investment tax credit
12	120	100	ENRG-B energy credit
12	125	101	ENRG-C energy credit
12	130	102	2WPC wind power credit
12	135	103	RCYL Recycling Credit
12	140	104	AFCR Alternative Fuel Credit
12	145	105	Montana Capital Company Credit
12	150	106	Dependent Care Assistance Credit
12	155	107	Health Insurance for Uninsured Montanans
12	160	108	Infrastructure Users Fee Credit
12	161	110	Tax Credit For Qualified Research Expenses
12	163	109	Credit for Preservation of Historical Buildings-
12	164	111	Montana Mining and Exploration Development Credit
12	167	112	Contribution to Affordable Housing Revolving Loan
12	169	113	Total Credits add (seq # 090 – 169) Lines 93 - 112
			Enter total in (seq # 195 Form 2, Page 2) Line 45 Form 2

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**MONTANA FORM 2A, SCHEDULE III - NONRESIDENT/PART YEAR RESIDENT  
ALLOCATION INCOME REPORTABLE TO MONTANA**

Column A

12	170	114	Wages, salaries and tips
12	175	115	Interest income
12	180	116	Dividend income
12	185	117	Net business income
12	190	118	Capital gain (or loss)
12	195	119	Supplemental gain (or loss)
12	200	120	Rents, royalties, partnerships, etc
12	205	121	Taxable pension, etc
12	210	122	Taxable portion of social security
12	215	123	Net farm income
12	220	124	Other income/loss (federal refund, etc.)
12	225	125	Montana total income Add (seq # 170 – 220)
			Add Lines 114 - 124

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**MONTANA FORM 2A, SCHEDULE III - NONRESIDENT/PART YEAR RESIDENT  
ALLOCATION INCOME REPORTABLE TO MONTANA (Continued)**

Column B

12	230	114	Wages, salaries and tips
12	235	115	Interest income
12	240	116	Dividend income
12	245	117	Net business income
12	250	118	Capital gain (or loss)
12	255	119	Supplemental gain (or loss)
12	260	120	Taxable portion of social security
12	265	121	Taxable pension, etc
12	270	122	Rents, royalties, partnerships, etc
12	275	123	Net farm income
12	280	124	Other income/loss (federal refund, etc.)
12	285	125	Montana total income add (seq # 170 – 220)
			Add Lines 114 - 124

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**MONTANA FORM 2A, SCHEDULE IV - NONRESIDENT/PART YEAR RESIDENT  
PRORATED TAX COMPUTATION**

Column A

12	290	126	Montana total income from (seq # 225) Line 125
12	295	127	Enter total of (seq # 445 and 500, Form 2)
			Enter total of lines 18 and line 24, Form 2
5	300	128	Divide (seq # 290 by 295) Line 126 by line 127*
12	305	129	Amount (seq # 585 Form 2, Page 2) Line 41, Form 2
12	310	130	Calculate tax on amount on Line 129 using tax table
12	315	131	Tax: Multiply (seq # 300 by 310) Lines 128 & 130

**\* Carry to 4 decimal places - do not enter more than 1.0000**

Column B

12	320	126	Montana total income from line 124
12	325	127	Enter total of (seq # 070 and 100, Form 2)
			Enter total of lines 18 and line 24, Form 2
5	330	128	Divide (seq # 320 by 325) Line 126 by 127*
12	335	129	Amount (seq # 175 Form 2, Page 2) Line 41, Form 2
12	340	130	Calculate tax on amount on Line 129 using tax table
12	345	131	Tax: Multiply (seq # 330 by 340) Lines 128 & 130
1	Terminus	'\$'	Record Termination Mark

**\* Carry to 4 decimal places - do not enter more than 1.0000**

Unformatted Record				
Length	Field	Line	Identification	Description
<hr/> <hr/>				
MONTANA FORM 2A, SCHEDULE V - CREDIT FOR TAX PAID TO OTHER STATE				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2A '
7			Form Code	'02PG03 '
9			Primary SSN	NUMERIC

#### Column A

12	010	1	Income from other state/country including Montana AGI
12	015	2	Total Montana AGI from Form 2
12	020	3	Income tax liability to other state/country
12	025	4	Montana tax liability (seq # 590 Form 2, Page 2) Line 42
12	030	5	Divide (seq # 010 by 015) Line 1 by 2, 100% or less
12	035	6	Multiply (seq # 025 by 030) Line 4 by Line 5
12	040	7	Allowable credit (smaller of seq # 020 or 035) Line 3 or 6

#### Column B

12	045	1	Income from other state/country including Montana AGI
12	050	2	Total Montana AGI from Form 2
12	055	3	Income tax liability to other state/country
12	060	4	Montana tax liability (seq # 180 Form 2, Page 2) Line 42
12	065	5	Divide (seq # 045 by 050) Line 1 by 2, 100% or less
12	070	6	Multiply (seq # 060 by 065) Line 4 by Line 5
12	075	7	Allowable credit (smaller of seq # 020 or 035) Line 3 or 6

## MONTANA FORM 2A, SCHEDULE VI - INVESTMENT CREDIT

### Column A

12	080	1	Qualified investment credit from Form 3468
12	085	2	Enter (5% of seq # 080) 5% of Line 1, not to exceed \$500
12	090		Not used
12	095		Not used
12	100	3	Tax (seq # 590 Form 2, Page 2) Line 42 Form 2, Page 2
12	105	4a	Credit for income tax paid to other states/countries
12	110	4b	Contractor's gross receipts tax credit
12	115	5	Add (seq # 105 and 110) Lines 4(a) and 4(b)
12	120	6	Subtract (seq # 115 from 100) Line 5 from 3
12	125	7	Enter smallest of (seq # 085 or 120) Line 2 or Line 6

### Column B

12	130	1	Qualified investment credit from Form 3468
12	135	2	Enter (5% of seq # 130) 5% of Line 1, not to exceed \$500
12	140		Not used
12	145		Not used
12	150	3	Tax (seq # 180 Form 2, Page 2) Line 42 Form 2, Page 2
12	155	4a	Credit for income tax paid to other states/countries
12	160	4b	Contractor's gross receipts tax credit
12	165	5	Add (seq # 155 and 160) Lines 4(a) and 4(b)
12	170	6	Subtract (seq # 165 from 150) Line 5 from 3
12	175	7	Enter smallest of (seq # 135 or 170) Line 2 or Line 6
1	Terminus	'\$'	Record Termination Mark



Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM 2EC - ELDERLY HOMEOWNER/RENTER CREDIT</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2EC '
7			Form Code	'03PG01 '
9			Primary SSN	NUMERIC
<b>Part II</b>				
1	005		Over 62 years of age?	(Y or N)
1	010		Reside in state over 9 Months?	(Y or N)
1	015		Reside as owner for 6 months	(Y or N)
1	020		Gross Income less than \$45,000	(Y or N)
<b>Part III</b>				
12	025	1	Total income wages, gains, ordinary income, interest etc	
12	030	2	Income from business, partnerships, rents etc	
12	035	3	Payments and interest on bonds	
12	040	4	Alimony, unemployment, tax refunds etc	
12	045	5	Pensions and annuities: RR, PERS, Social Security etc	
12	050	6	Total income add (seq # 025 – 045) Lines 1 thru 5	
<b>12</b>	<b>055</b>	<b>7</b>	<b>Standard exclusion</b>	
12	060	8	Total Household Inc. subtract (seq # 055 from 050)	
			Subtract Line 7 from Line 6	
<b>Part IV</b>				
12	065	9	All property tax assessed	
12	070	10	Rent paid on residence	
12	075	11	Rent equivalent multiply (seq # 070 by .15)	
			Multiply Line 10 by 15%	
12	080	12	Total allowable tax and/or rents paid	
12	085	13	Total household income from (seq # 060) from Line 8	
12	090	14	Enter multiplier figure from tax table	
12	095	15	Allowable household income multiply (seq # 085 by 090)	
			Multiply Line 13 by Line 14	
12	110	16	Subtract (seq # 095 from 080) Line 15 from 12	
12	115	17	Enter smallest of ( seq # 110) Line 16 or \$1000	
12	120	18	Corresponding percentage for line 6	
12	125	19	Credit multiply (seq # 115 by 120)	
			Multiply Line 17 by Line 18	
1	Terminus	'\$'	Record Termination Mark	

### MONTANA FORM CC - COLLEGE CONTRIBUTION CREDIT

4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMCC '
7			Form Code	'04PG01 '
9			Primary SSN	NUMERIC
27	010		Donation(s) made to:	Alphanumeric
12	015	1	Total amount of donation	
12	020	2	Allowable credit - 10% of (seq # 010) Line 1 up to \$500	
1	Terminus	'\$'	Record Termination Mark	

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM ENRG-B -GEOTHERMAL ENERGY SYSTEM CREDIT</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMENRB '
7			Form Code	'05PG01 '
9			Primary SSN	NUMERIC

**35 010 Address of installation**

**Geothermal Energy system Credit**

8	020		Date of installation	(MMDDYYYY)
15	025		Description (Brand & Model)	Alphanumeric
12	030	1	Cost of system including installation	
12	035	2	Amount of grants received	
12	040	3	Subtract (seq # 035 from 030) Line 2 from Line 1	
12	045	4	Enter smaller of (seq # 040) Line 3 or \$1500	
12	050	5	Total credit claimed in prior years	

**Alternative Energy System Credit (Non-fossil Form of generation)**

8	055		Date of installation	(MMDDYYYY)
15	060		Description (wind, solar, etc)	Alphanumeric
12	065	6	Cost of system including installation	
12	070	7	Amount of grants received	
12	075	8	Subtract (seq # 070 from 065) Line 7 from Line 6	
12	080	9	Enter smaller of (seq # 070) Line 8 or \$500	

**Alternative Energy System Credit (Low emission wood or Biomass)**

8	090		Date of installation	(MMDDYYYY)
15	095		Description (type, brand and model)	Alphanumeric
12	100	10	Cost of system including installation	
12	105	11	Enter smaller of (seq # 090) Line 10 or \$500	
1	Terminus	'\$'	Record Termination Mark	

**Note: If claiming more than one Energy Systems Credit, enter the total of Lines 4, 9, and 11 on Form 2A , Schedule II.**

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM ENRG-C - CREDIT FOR ENERGY INSTALLATIONS</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMENRC '
7			Form Code	'06PG01 '
9			Primary SSN	NUMERIC
<b>35</b>	<b>010</b>		<b>Address Installed</b>	<b>Alphanumeric</b>
<b>1</b>	<b>015</b>		<b>Installed While Const Building</b>	<b>(Y or N)</b>
<b>12</b>	<b>020</b>		<b>Insulation cost</b>	
<b>12</b>	<b>025</b>		<b>Window cost</b>	
<b>12</b>	<b>030</b>		<b>Door Cost</b>	
<b>27</b>	<b>035</b>		<b>Other (description)</b>	<b>Alphanumeric</b>
<b>12</b>	<b>040</b>		<b>Other (cost)</b>	
<b>27</b>	<b>045</b>		<b>Other (description)</b>	<b>Alphanumeric</b>
<b>12</b>	<b>050</b>		<b>Other (cost)</b>	
<b>12</b>	<b>055</b>		<b>Total add (seq # 020, 025, 030, 040, 050)</b>	
			<b>Transfer amount to (seq # 080) Line 1</b>	
<b>12</b>	<b>060</b>		<b>Heating system cost</b>	
<b>12</b>	<b>065</b>		<b>Domestic hot water heating system cost</b>	
<b>12</b>	<b>070</b>		<b>Cooling system cost</b>	
<b>12</b>	<b>075</b>		<b>Total add (seq # 060, 065, 070)</b>	
			<b>Transfer to (seq # 095) Line 4</b>	
<b>12</b>	<b>080</b>	<b>1</b>	<b>Amount invested in physical attributes of a building</b>	
<b>12</b>	<b>085</b>	<b>2</b>	<b>Enter 25% (.25) of (seq # 080) Line 1</b>	
<b>12</b>	<b>090</b>	<b>3</b>	<b>Enter smallest of (seq # 085) Line 2 or \$500</b>	
<b>12</b>	<b>095</b>	<b>4</b>	<b>Amount invested in water, heating or cooling system</b>	
<b>12</b>	<b>100</b>	<b>5</b>	<b>Enter 25% (.25) of (seq # 095) Line 4</b>	
<b>12</b>	<b>105</b>	<b>6</b>	<b>Enter smallest of (seq # 100) Line 5 or \$500</b>	
<b>12</b>	<b>110</b>	<b>7</b>	<b>Total of (seq # 090 &amp; 105) Lines 3 &amp; 6,</b>	
			<b>Not more than \$500</b>	
<b>12</b>	<b>115</b>	<b>8</b>	<b>Smaller of (seq # 110) Line 7 or tax liability</b>	
			<b>Enter this amount on Form 2A, Schedule II</b>	
<b>12</b>	<b>120</b>	<b>9</b>	<b>Carryover amount subtract (seq # 115 from 110)</b>	
			<b>Line 8 from Line 7</b>	
<b>1 Terminus</b>	<b>'\$'</b>		<b>Record Termination Mark</b>	

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM EST-P - UNDERPAYMENT OF ESTIMATED TAX</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	<b>'FORMESTP '</b>
7			Form Code	'07PG01 '
9			Primary SSN	NUMERIC
12	010	1	Enter total liability (seq # 650 Form 2, Page 2)	
12	015	2	Multiply (seq # 010) Line 1 by 90%	
12	020	3	Montana tax withheld & 2EC renter credit for <b>2002</b>	
12	025	4	Subtract (seq # 020 from 010) Line 3 from Line 1. Less than \$500, stop here	
12	030	5	Enter <b>2001</b> tax	
12	035	6	Required annual payment. Enter smaller of Line 2 or 5	
12	040	7	Enter amount from (seq # 020) Line 3	
12	045	8	Enter total estimated payments made	
12	050	9	Add (seq # 040 and 045) Lines 7 & 8	
12	055	10	Total underpayment Subtract (seq # 050 from 035) Subtract Line 9 from line 6	
12	060	11	Multiply (seq # 055) Line 10 by .07980	
12	065	12	Interest calculation	
12	070	13	Penalty. Subtract (seq # 065 from 060) Line 12 from Line 11	
12	075	14	Qtr A - Divide line 6 by four (4)	
12	080	15	Qtr A - Enter estimated tax paid on due date	
12	085	16	Qtr A - Tax withheld. Enter 1/4 of line 3	
12	090	17	Qtr A - Total payment. Add line 15 & 16	
12	095	19	Qtr A - Add lines 17 and 18	
12	100	21	Qtr A - Amount from line 17	
12	105	22	Qtr A - If 21 is zero, subtract 19 from 20. Else enter zero.	
12	110	23	Qtr A - Underpayment	
12	115	24	Qtr A - Add lines 22 and 23	
12	120	25	Qtr A - Overpayment	
12	125	26	Qtr A - Number of days until next payment date	
12	130	27	Qtr A - Interest	
12	135	14	Qtr B - Divide line 6 by four(4)	
12	140	15	Qtr B - Enter estimated tax paid on due date	
12	145	16	Qtr B - Tax withheld. Enter 1/4 of line 3	
12	150	17	Qtr B - Total payment. Add line 15 & 16	
12	155	18	Qtr B - Enter amount from line 25 of previous column	

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM EST-P - UNDERPAYMENT OF ESTIMATED TAX (Continued)</b>				
12	160	19	Qtr B - Add lines 17 & 18	
12	165	20	Qtr B - Enter amount from line 24 of previous column	
12	170	21	Qtr B - Subtract 20 from 19 (zero or greater)	
12	175	22	Qtr B - If 21 is zero, subtract 19 from 20. Else enter zero.	
12	180	23	Qtr B - Underpayment	
12	185	24	Qtr B - Add lines 22 and 23	
12	190	25	Qtr B - Overpayment	
12	195	26	Qtr B - Number of days until next payment date	
12	200	27	Qtr B - Interest	
12	205	14	Qtr C - Divide line 6 by four(4)	
12	210	15	Qtr C - Enter estimated tax paid on due date	
12	215	16	Qtr C - Tax withheld. Enter 1/4 of line 3	
12	220	17	Qtr C - Total payment. Add line 15 & 16	
12	225	18	Qtr C - Enter amount from line 25 of previous column	
12	230	19	Qtr C - Add lines 17 & 18	
12	235	20	Qtr C - Enter amount from line 24 of previous column	
12	240	21	Qtr C - Subtract 20 from 19 (zero or greater)	
12	245	22	Qtr C - If 21 is zero, subtract 19 from 20. Else enter zero.	
12	250	23	Qtr C - Underpayment	
12	255	24	Qtr C - Add lines 22 and 23	
12	260	25	Qtr C - Overpayment	
12	265	26	Qtr C - Number of days until next payment date	
12	270	27	Qtr C - Interest	
12	275	14	Qtr D - Divide line 6 by four(4)	
12	280	15	Qtr D - Enter estimated tax paid on due date	
12	285	16	Qtr D - Tax withheld. Enter 1/4 of line 3	
12	290	17	Qtr D - Total payment. Add line 15 & 16	
12	295	18	Qtr D - Enter amount from line 25 of previous column	
12	300	19	Qtr D - Add lines 17 & 18	
12	305	20	Qtr D - Enter amount from line 24 of previous column	
12	310	21	Qtr D - Subtract 20 from 19 (zero or greater)	
12	315	22	Qtr D - If 21 is zero, subtract 19 from 20. Else enter zero.	
12	320	23	Qtr D - Underpayment	
12	325	24	Qtr D - Add lines 22 and 23	
12	330	25	Qtr D - Overpayment	
12	335	26	Qtr D - Number of days until next payment date	
12	340	27	Qtr D - Interest	
12	345	28	Underpayment Interest Penalty	
1	Terminus	'\$'	Record Termination Mark	

Length	Field	Line	Unformatted Record Identification	Description
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<b>MONTANA FORM W - SOCIAL SECURITY WORKSHEET</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMW '
7			Form Code	'08PG01 '
9			Primary SSN	NUMERIC

Column A

12	010	1	Federal Adjusted Gross Income
12	015	2	Subtractions SS or RR retirement income w/FAGI
12	020	3	Capital Gain Exclusion, State IIT refund, tips etc
12	025	4	Retirement Income excluded for Montana purposes
12	030	5	Total Reductions add (seq # 015, 020, 025) Lines 2,3 & 4
12	035	6	Sub-total subtract (seq # 030 from 010) Line 5 from 1
12	040	7	Additions - enter total interest on all bonds
12	045	8	Federal refund received
12	050	9	Total Additions add (seq # 040 & 045) Lines 7 & 8
12	055	10	Modified Adjusted Gross Add (seq # 035 & 050) Add Line 6 & Line 9
12	060	11	Enter 50% of the Social Security benefits recd in <b>2002</b>
12	065	12	Add (seq # 055 & 060) Lines 10 & 11
12	070	13	Enter limit amount based on filing status
12	075	14	Subtract (seq # 070 from 065) Line 13 from 12 If zero or less stop here
12	080	15	Enter 50% of (seq # 075) Line 14 if greater than zero
12	085	16	Enter smallest of (seq # 080 or 060) Line 15 or Line 11
12	090	17	Enter 85% of Social Security Benefits received in <b>2002</b>
12	095	18a	Enter amount from (seq # 085) Line 16
12	100	18b	Enter limit amount based on filing status
12	105	19	Enter smallest of (seq # 095 or 100) Lines 18a or 18b
12	110	20	Enter amount from (seq # 065) Line 12
12	115	21	Enter limit amount based on filing status
12	120	22	Subtract (seq # 115 from 110) Line 21 from Line 20
12	125	23	Multiply (seq # 120) Line 22 by 85% (.85)
12	130	24	Add (seq # 105 & 125) Lines 19 and 23
12	135	25	Enter smallest of (seq # 090 or 130) Line 17 or Line 24
12	140	26	Enter amount of Social Security taxable on Federal return
12	145	27	Enter difference between lines 25 and 26

**MONTANA FORM W - SOCIAL SECURITY WORKSHEET**  
(Continued)

Column B

12	150	1	Federal Adjusted Gross Income
12	155	2	Subtractions SS or RR retirement income w/FAGI
12	160	3	Capital Gain Exclusion, State IIT refund, tips etc
12	165	4	Retirement Income excluded for Montana purposes
12	170	5	Total Reductions add (seq # 155, 160, 165) Lines 2,3 & 4
12	175	6	Sub-total subtract (seq # 170 from 150) Line 5 from 1
12	180	7	Additions - enter total interest on all bonds
12	185	8	Federal refund received
12	190	9	Total Additions add(seq # 180 & 185) Lines 7 & 8
12	195	10	Modified Adjusted Gross - Add (seq # 175 & 190) Add Line 6 & Line 9
12	200	11	Enter 50% of the Social Security benefits recd in <b>2002</b>
12	205	12	Add (seq # 195 & 200) Lines 10 & 11
12	210	13	Enter limit amount based on filing status
12	215	14	Subtract (seq # 210 from 205) Line 13 from 12 If zero or less stop here
12	220	15	Enter 50% of (seq # 215) Line 14 if greater then zero
12	225	16	Enter smallest of (seq # 220 or 200) Line 15 or Line 11
12	230	17	Enter 85% of Social Security Benefits received in <b>2002</b>
12	235	18a	Enter amount from (seq # 225) Line 16
12	240	18b	Enter limit amount based on filing status
12	245	19	Enter smallest of (seq # 235 or 240) Lines 18a or 18b
12	250	20	Enter amount from (seq # 205) Line 12
12	255	21	Enter limit amount based on filing status
12	260	22	Subtract (seq # 255 from 250) Line 21 from Line 20
12	265	23	Multiply (seq # 260) Line 22 by 85% (.85)
12	270	24	Add (seq # 245 and 265) Lines 19 and 23
12	275	25	Enter smallest of (seq # 230 or 270) Line 17 or Line 24
12	280	26	Enter amount of Social Security taxable on Federal return
12	285	27	Enter difference between Lines 25 and 26
1	290		Filing status (1,2,3,4,5 or 6)
1	Terminus	'\$'	Record Termination Mark



Length	Field	Line	Unformatted Record Identification	Description
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## MONTANA FORM AF CR - ALTERNATIVE FUEL CREDIT

4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMAF CR '
7			Form Code	'09PG01 '
9			Primary SSN	NUMERIC

2	010		Vehicle Year	
10	015		Vehicle Make	Alphanumeric
8	020		Date of Conversion	(MMDDYYYY)
6	025		Gross Vehicle Weight	
10	030		Alternative Fuel Type	Alphanumeric
12	035	1	Cost of conversion	
12	040	2	Enter 50% of (seq # 035) Line 1	
12	045	3	Gross vehicle credit (\$500 or \$1,000)	
12	050	4	Credit – Smallest of (seq # 040 or 045) Line 2 or 3	
12	055	5	Total credit from (seq # 050) Line 4 of all AF CR's	
1	Terminus	'\$'	Record Termination Mark	

Length	Field	Line	Unformatted Record Identification	Description
<b>MONTANA FORM DCAC - DEPENDENT CARE ASSISTANCE CREDIT</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMDCAC '
7			Form Code	'10PG01 '
9			Primary SSN	NUMERIC
3	010	1	Number of dependents designed to accommodate	
12	015	2	Multiply \$2500 times (seq # 010) Line 1	
12	020	3	Cost of acquisition, construction or improvements	
12	025	4	Enter 15% of (seq # 020) Line 3	
12	030	5	Enter smallest of (seq # 015 or 025) or \$50,000 Line 2, Line 4 or \$50,000	
12	035	6	Divide (seq # 030) Line 5 by 10	
12	040	7	Enter carryforward amounts	
12	045	8	Add (seq # 035 & 040) Line 6 and Line 7	
12	050	9	Total amount spent	
3	055	10	Number of employees cared for	
12	060	11	Divide (seq # 050 by 055) Line 9 by Line 10 or \$6300 whichever is smaller	
12	065	12	Multiply (seq # 060) Line 11 by 25% or \$1575 whichever is smaller	
12	070	13	DCAC multiply (seq # 065 by 055) Line 12 by Line 10	
12	075	14	Amount paid for informational or referral services	
12	080	15	Multiply (seq # 075) Line 14 by 25%	
12	085	16	Add (seq # 045, 070, 080) Lines 8, 13 and 15	
1	Terminus	'\$'	Record Termination Mark	

Unformatted Record				
Length	Field	Line	Identification	Description
<b>MONTANA FORM DS-1 - DISABILITY INCOME EXCLUSION</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMDS1 '
7			Form Code	'11PG01 '
9			Primary SSN	NUMERIC

Column A

12	010	1a	Total Disability pay, paid weekly
12	015	2a	Total disability pay, paid in less than full week amounts
12	020	3a	Add (seq # 010 and 015) Lines 1a & 2a

Column B

12	025	1b	Total disability pay, paid weekly
12	030	2b	Total disability pay, paid in less than full week amounts
12	035	3b	Add (seq # 025 and 030) Lines 1b & 2b

Total A & B

12	040	4	Add (seq # 020 & 025) Line 3, col A & B
12	045	5a	Montana AGI
12	050	5b	Montana AGI
12	055	6	Add (seq # 045 & 050) Line 5, col A & B
12	060	7	Amount to figure exclusion (15,000)
12	065	8	Subtract (seq # 060 from 055)
			Subtract Line 7 from Line 6 (not less than zero)
12	070	9	Total exclusion subtract (seq # 070 from 040)
			Subtract Line 8 from Line 4 (not less than zero)
1	Terminus	'\$'	Record Termination Mark

# **MONTANA FORM ECC - ELDERLY CARE CREDIT**

4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMECC '
7			Form Code	'12PG01 '
9			Primary SSN	NUMERIC

1	010		Elderly Person Related to you?	(Y or N)
1	015		Elderly over 65 or disabled?	(Y or N)
1	020		Elderly gross income qualify?	(Y or N)
1	025		Your gross income qualify?	(Y or N)
12	030	1	Qualified elderly care expenses paid	
12	035	2	Montana AGI from Form 2	
12	040	3	Enter multiplier figure from table	
12	045	4	Multiply (seq # 030 by 040) Line 1 by Line 3	
12	050	5	Reduction based on your income	
12	055	6	Subtract (seq # 050 from 035) Line 5 from Line 2	
12	060	7	Subtract (seq # 055 from 045) Line 6 from Line 4	
12	065	8	Enter smallest of (seq # 060) Line 7 or \$5000	
1	070		Credit claimed by other family member? (Y or N)	
1	Terminus	'\$'	Record Termination Mark	

Length	Field	Line	Unformatted Record Identification	Description
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# **MONTANA FORM 2441M - CHILD & DEPENDENT CARE EXPENSES**

4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORM2441M '
7			Form Code	'13PG01 '
9			Primary SSN	NUMERIC
2	010	1	Number of qualifying persons cared for	NUMERIC
12	015	2	Actual amount paid, not to exceed limitations	
12	020	3	Combine (seq # 560 & 155 Form 2, Page 2) Line 37 col A & B, Form 2, Page 2	
12	025	4	Base wage amount - \$18,000	
12	030	5	Subtract (seq # 025 from 020) Line 4 from Line 3	
12	035	6	Multiply (seq # 030) Line 5 by .50	
12	040	7	Deduction subtract (seq # 035 from 015) Subtract Line 6 from Line 2	
1	Terminus	'\$'	Record Termination Mark	

		Unformatted Record		
Length	Field	Line	Identification	Description
<b>MONTANA FORM RCYL - RECYCLING CREDIT/DEDUCTION</b>				
4			Character Count	'nnnn' (variable)
4			Start of Record Mark	'!!!!'
10			Record ID	'FORMRCYL '
7			Form Code	'14PG01 '
9			Primary SSN	NUMERIC
30	010		Recycling Credit - business name	Alphanumeric
1	015		Business structure	(1,2 or 3)
Part I				
1	020	1	Purchased during current tax year?	(Y or N)
1	025	2	Use to collect/proc reclaimed material?	(Y or N)
1	030	3	Main use - manufacturing from reclaimed material?	(Y or N)
1	035	4	Used to treat contaminated soil?	(Y or N)
1	040	5	Operating in MT last day of year?	(Y or N)
Part II				
40	045	6	Type & purpose of equipment	Alphanumeric
8	050	7	Date of purchase	(MMDDYYYY)
12	055	8	Cost of equipment	
12	060	9	Calculation of credit	
Part III				
40	065	10	Type & purpose of equipment	Alphanumeric
8	070	11	Date of purchase	(MMDDYYYY)
12	075	12	Cost of equipment	
3	080	13	Days used in Montana	
3	085	14	Total days used for the year	
3	090	15	Percent used in Montana	
12	095	16	Computation of credit	
12	100	17	Total credit available (seq # 060 and/or 095) Line 9 and/or 16	
Part IV				
18	110	A	Type of recycled material purchased	Alphanumeric
12	120	B	Cost of recycled material	
12	125	C	Multiply (seq # 120) Line B times 10%	
1	Terminus	'\$'	Record Termination Mark	

# STANDARD DEDUCTION / EXEMPTIONS / TAX TABLES

Standard Deduction Percentage	20%
Standard Deduction Minimum	
Single or filing Separate	\$1,450
Married Filing Jointly or Head of Household	\$2,900
Standard Deduction Maximum	
Single or filing Separate	\$3,260
Married Filing Jointly or Head of Household	\$6,520
Personal Exemption	\$1,740

TAX YEAR 2002 TAX TABLE					
If Tax Income is: Over      But Not Over			Multiply By	And Subtract	= Tax
\$0.00	\$2,200.00	x	2.00%	\$0.00	
\$2,200.00	\$4,400.00	x	3.00%	\$22.00	
\$4,400.00	\$8,700.00	x	4.00%	\$66.00	
\$8,700.00	\$13,100.00	x	5.00%	\$153.00	
\$13,100.00	\$17,400.00	x	6.00%	\$284.00	
\$17,400.00	\$21,800.00	x	7.00%	\$458.00	
\$21,800.00	\$30,500.00	x	8.00%	\$676.00	
\$30,500.00	\$43,500.00	x	9.00%	\$981.00	
\$43,500.00	\$76,200.00	x	10.00%	\$1,416.00	
\$76,200.00		x	11.00%	\$2,178.00	